Minnesota

Prepared By: John Creelak, Vodafone AirTouch Pic Reviewed By: Paul Fortney, USWest

		C	U		•	G	п.	•	,	*	L	•	*	0	P
Fee∕Tax Based on Revenue	Rale	Tax Apply to Telephone Business? (Y or N)		on Business	Inter-, Intra-	If biz tax, does law prohibit, require, aflow or is it a sittent pass thru? {P, R, A or S}	filed locally?	Yotal # of Jurksdictions that apply tax (Enler 1 If state tax)	Total # of returns per year per jurisdiction	Total # of annual returns (formula)	If local tax, does tax rates vary? (Y or N)	If local tax, do tax bases vary? (Y or N)	if local tax, do tax exemptions vary? (Y or N)		Commets
Sales/Use	6 50%	٧	٧	В	Both (1)	R	N/A	1	12	12	N/A	N/A	N/A	N	Fairly recent law change allows absorption of tax by business.
State 911	\$ 27 per line	Y	N	С	Intra-State	Reg'd	N/A	1	12	12	N/A	N/A	N/A	N	
TACIP (TRS)	\$.12 per line	Υ	N	C	Intra-State	Req'd	N/A	1	12	12	N/A	N/A	N/A	N	
Local Sales/Use	.5% - 1.0%	Υ	Υ	В	Both	R	Depends (1)	8	12	96	N/A	N/A	N/A	N	
PUC Direct	PUC Exp Inc	Υ	N	8	Intra-State	P	N/A	1	4	4	N/A	N/A	NIA	N	Amount is based upon costs incurred by agency.
PUC Indirect	7 Formula	Y	N	8	Intra-State	Р	N/A	1	4	4	N/A	N/A	N/A		Calculation is formula driven. Rate is unknown
Franchise/Row Fee	(3)	L	L									<u></u>			

- 1 = Minnesota imposes sales tax on interstate toll service when the call originates from and is billed to a Minnesota telephone.
- 2 = State of Minneaota receives a separate filing for several cities including Minneapolis (these are included on the State Sales and Use tax Return filing), but Duluth (for example, a Home Rule City) receives their filing locally/directly.
- 3 = Statute enumerates various costs that are recoverable from utilities that utilize the right-of-way.

	•	••	•	•	-	•	••	-
	Property Taxas	Teleco effective rate	Telco locally vs. centrally assessed? (L or C)	Capitalized Income (I) or	Main street business effective rate	sessessed?	Main street FMV based on Cost (C), Capitalized Income (I) or Market (M)?	Comments
- [Deal Smearly	4 75%			4.75%		1	1

MISSO)URI		

Prepared by (name and company): Michelle A. Thomas, SBC Communications Inc. (210) 351-3920

Reviewed by (name and company): Gary Kueltzo, Ameritech

A	B	C	D	E	F	G	H		J	к	L	M	N_	0	P
		Tax	Tax apply			If Bus tax, Proh'd,									
Į.		apply to	to Main		Tax apply	Req'd.	If local tax,	# of juris.	# of	Total # of	If local tax,	If local tax,	If local tax,		l
Fee/Tax		Telephone	Street	on Bus.	to inter-,	Perm'd, or	is it filed	that apply	returns	annual	do lax	do tax	do tax	Vendor's	1
Based on		Business?	Business?	or Cust?	infra-stale	Silent re:	locally?	(if slate lax	per year	returns	rates	bases	exemptions	Comp?	ì
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	input 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)	Comments/footnotes
State sales tax	4.225%	Υ	Y	<u> </u>	intra-state	n/a	n/a	11	12(1)	12(7)	n/a	n/a	n/a	Y	
County sales lax	25% - 5%	Υ	<u>Y</u>	C	intra-state	n/a	N	1	n/a	n/a	Υ	N	Υ	N	[1](7)
City sales tax	.5% - 1%	Y	Y	C	intra-state	n/a	N	1	n/a	n/a	. Y	N	Y	N	[2](7)
District sales tax	.25% - 1%	Y	Y	С	intra-state	n/a	Υ	12	1(7)	12(1)	Υ	Υ	Υ	N	(3)(7)
Emergency Telephone Services Tax - 911	Up to \$0.75/ line (4)(5)(7)	Y	N	С	per access line	n/a	Υ	66	4	264	N	N	N	N	(4) (5)
County Emergency Services Sales Tax (6)	up to 1% (5)	Y	N	С	intra-state	n/a	Y	57	4	228	Y	N	N	N	(5) (6)
State USF										0					
PUC Fee	l				<u> </u>		l			0		l			
License Fee/lax	up to 11%(7)	Υ	N	В	per access line	permitted	Y	247	1	247	Υ	Y	Y	N/A	
Franchise/ROW fees	n/a									0					
	\$0.13 per			_	per access							i			
Deaf Relay Service Fee	access line(7)	Y	N	C	line	n/a	1		L	0	L	L			1

Q	. R	S	T	U	v	W_	х
Property Tax		Telco	Telco		Main St.	Main St.	
	- 1	Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	j
ì	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)]
	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	0,80600%	L&C	C,I,M	0.80600%	ا ا	M	
Tang, Pers, Prop.	0.80600%	L&C	C,I,M	0.80800%	L	c	Telco value based on business value, focally assess value based upon assel value,
Inlang, Pers, Prop.		N/A_					
						 	

Please list any general comments below that should be noted re: this state.

Foolnotes:

- (1) There are a total of 12 different sales taxes imposed by various counties in Missouri. Filed with the State sales tax return.
- (2) There are a lotal of 7 different sales taxes imposed by various cities in Missouri. Filed with the State sales tax return.
- (3) Sales taxes are imposed by certain Transporation Development District, Fire District and Museum Discricts.
- (4) 911 Fees not to exceed 15% of the tariff local service rate of \$0.75 per access line per month, whichever is greater.
- (5) The lax cannot be imposed upon more than 100 exchange access facilities or their equivalent per person per location.
- (6) The county 911 surcharge can be used as an alternative funding method.
- (7)MO 911 fees do not apply to wireless.
- MO District sales taxes for wireless are reported on the state sales tax return. No local returns are filed in MO for wireless.
- MO City sales taxes and district sales taxes # of returns for wireless would be zero. All wireless sales taxes are reported on the state sales tax return.
- MO Vendors are compensated for county, city and district taxes because all of these are reported on the state sales tax return and the discount on this return is applied to total sales taxes.
- MO License Fee/tax does not apply to wireless.
- MO Deaf Relay Service Fee does not apply to wireless.
- Telco value based on business value, locally assess value based upon asset value.

State:	Mississippi														
Prepared by (name and company):		ALLTEL Co	mmunications	Inc.											
Reviewed by (name and company):		Ellott Thor	pson, BellSou	th											
A	В	С	D	ЕЕ	F	<u> </u>	н	!	J	K	L	М	N	o	P
Fee/Tax Based on Rovenue	Rate	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax Imp'd on Bus. or Cust? (B OR C)	Intra-state	Perm'd, or	locally?		# of returns per year per juris.	annval returns	If local tax, do tax rates vary? (Y/N)	do tax bases	do lax exemplions	Vendor's Comp? (Y/N)	Comments/footnoles
State sales tax	7.00	Y	Y	C	Intra-state	Perm'd		1	12	12				N	- Sommenia Modificies
County sales lax				1	1			<u> </u>							l
City sales tax Tupelo Only	0.25	Y	Y	C	Intra-state	Perm'd	N	1	12	12	N	N	N	N	
911 tax(wireline)	0.01	Y	N	C	Infra-state	Silent	Y	82	12	984	Υ	N	N,	Y	5; per Commtax
State USF	n/a			T											
PUC Fee	varies	Y	N	В	intra-state	Silent		1	1	1	T			N	6; Wireline & Long Distance
License Fee/lax - Privilege Tax	varies	N	Υ	В		Silent	Y	356	1	356	Y	N	N	N	3
Business Licenses	varies	Υ	Υ	В		T		356	1	1					1
Franchise/City Utility Tax	0.02	Υ	N	C			I	356	1	1					
Gross Receipts										1	L	L			
Privilege License	0,04	Υ	N	В	see Note 2	see Note 2		1 1	1	1					2
Hearing Impaired Surcharge	\$0.07	Y	N		N/A, Note !		Y	1	12	12	N	N	N·	N	
Secretary of State	\$25.00	Y		B		Slient	ļ	<u> </u>		11_				N	Rate per legal entity
												<u> </u>			reas per lega

Q	R_	_5	r	U	v	W	X
	1	Telco	Telco		Main St.	Main St.	
	ł	Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	•
<u> </u>	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I))
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	ments/footnotes:
Real Property	4.33%	L<7, C>6	L-C; C-C,I,M	2.17%	L	C	
Tang. Pers. Prop.	4.33%	L<7, C>6	L-C; C-C,I,M	2.17%	L	C	
Intang, Pers. Prop.	4.33%	L<7, C>7	L-C; C-C,I,M				

Please list any general comments below that should be noted re: this state.

Revenue Tax Comments

- 1. Business licenses would vary depending on location and local ordinance
- 2. Annual Privilege license rate is \$.64 per beliephone in service at the end of the year, or \$25.00 whichever is greater.
 3. For retail stores, tax is based on value of inventory and varies from \$20 to \$1,640 annually. -- 356 is based on number of cities and counties in MS.

4.

- 4. Hearing Impaired Surcharge is applied on a per line basis, thus column F is irrelevant
- 5. 911 wirefine tax varies as follows: State Tax Commission \$0.05; Simpson County \$1.00 business line, \$0.00 res. Line; Rankin and Jefferson County \$2.00 business line, \$1.00 res. Line.
- 6. Expenses of commission allocated to utilities based on intrastate gross receipts.
- If the tax is based on a percentage of intrastate toll, the exempted customers will be exempted from differing amounts; however if the rate is first, the exempted customers will be exempt from the same amounts. Property Yex Comments
- 1. Wireline Regulated companies operating in 6 or fewer counties are assessed on a local level at a 15% assessment ratio,
- while companies operating in more than 6 counties are centrally assessed on a unitary basis at an assessment ration of 30%.
- 2. Wireless All assessments for wireless are done locally based on original cost with scheduled depreciation (not book), assessed at 15%.

State:	Montana									
Prepared by (name a	ind company):	Patricia Kier	mz - Citizens T	elecom						
Reviewed by (name	and company):	Stacey Spri	nkle, CommNe	t Cellular Inc	<u>. </u>			-		
A	В	C	D	_ E	F	G	Н	1	J_	K
		Тах	Tax apply			If Bus tax, Proh'd,				

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	T	Tau			If Bus tax,									
	1								!			l l		
									Total# of			,	l	
i	Telephone	Street	on Bus.	to Inter-,	Perm'd, or	is it filed	that apply	returns	annual	do tax	do tax	dotax	Vendors	
1	Business?	Business?	or Cust?	Intra-state	Silent re:	locally?	(if state tax	per year	returns	rates	bases	exemptions	Comp?	
Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	Input 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	{Y/N}	Comments/footnotes
									0					
\$0.50/line	у	п	C	both			1	4	4				у	.75% of fees remitted
0.06%	у	п	c	intra-state					0					repealed 7/1/99
0.25%	у•	n	b	both	Proh'd,		1	4	4					rate changes 10/1/99
1.80%	у	n	b	intra-state	Silent		1	4	4		I			repealed 1/1/2000
									0					
									0					
3.75%	У	n	C	both	Req'd,			4	4	i				effective 1/1/2000
0.10%	у*	n	b	both	Proh'd,		1	4	4					rate changes 10/1/99
\$0,10/line	У	n	b	intra-state	Reg'd,		1	4	4			l	у	.75% of fees remitted
									0	l				
									0					
									0					
									0	T				
	Rate \$0.50/line 0.06% 0.25% 1.80% 3.75% 0.10%	Tax apply to Telephone Business?	Tax apply to Take apply to Main Street Business? Rate (Y or N) (Y or N) \$0.50/line y n 0.06% y n 0.25% y n 1.80% y n 3.75% y n 0.10% y n	Tax apply to All Tax apply to Main Street Business? (Y or N)	Tax apply to Main Tax imp'd Tax apply to Main Tax imp'd Tax apply to Main Tax imp'd Tax apply to inter- Business? Street Business? Street Business? (B OR C) Intra-state	Tax apply to Main on Business? (Y or N) Complete Pushiness? (B OR C) Complete Pushiness Pushiness? (B OR C) Complete Pushiness Pushiness? (B OR C) Complete Pushiness Pushi	Tax Tax apply to Tax imp'd Tax imp	Tax apply to Tax apply to Main Street Business? Street Business? (Y or N) Tax apply to main Street Business? (Y or N) Tax apply to inter-, intra-state or both? Perm'd, or Silent re: locally? (if state tax input 1)	Tax apply to Alain apply to Malin Business? Street Business? (Y or N) Tax apply apply to Malin Business? (Y or N) Tax apply to Intra-state Tax	Tax apply to Tax apply to Main Street Business? (Y or N) (B OR C) (B OR C) (C OR C)	Tax apply to Main apply to Main Business? Tax imp'd on Bus. Tax imp'd on Bus. Tax apply to Telephone Business? Tax imp'd on Bus. Tax apply to Telephone Business? Tax apply to Intra-state Total # of Intra-s	Tax apply to Tax apply apply to Tax apply to Intra-state Silent re: Pass Thru? (Y or N) (If state tax per year per juris. For input 1) Tax apply (If state tax per year per juris. Total # of annual returns Tax apply (If state tax per year per juris. Total # of annual returns Tax apply (If state tax per year per juris. Tax apply (If state tax per year per	Tax apply to Tax imp'd Tax imp'd Tax apply to Main Tax imp'd Tax apply to Tax	Tax apply to apply to Telephone Business? (Y or N) Tax imp'd on Bus. Tax imp'd o

^{*} Fee does not apply to wireless services

Q	R	8	T	U	V	w	X
		Telco	Telco		Main St.	Main St.	
		Localty	FMV based	Main St.	Locally	FMV based	
1	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	i
	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	i
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	4.50%	С	cost+inc	2.25%	Locally	market	Rate for telecon changes
Tang. Pers. Prop.	4.50%	c	cost+inc	2.25%	Locally	cost	to 2.25% on 1/1/2000
Intang, Pers, Prop.	4.50%	C	cost+inc	N/A			
3 year phase in to exe	mpt intangible v	alue from tel	ecom assess	ments	L		

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North Carolina

Prepared by (name and company):

ALLTEL Communications, Inc.

Reviewed by (name and company):

Elliott Thompson, BellSouth

A	B	C	<u>D</u>	E	F	G	н			K	_ L	М.,	N	0	P
Fee/T ax		Tax apply to Telephone		Tax Imp'd on Bus,	to Inter-,	Perm'd, or	if local tax, is it filed		# of returns	Total # of	do tax	do tax	If local tax, do tax	Vendor's	
Based on		Business?	Business?	or Cust?	Intra-state	Silent re:	locally?	(If state tax	per year	returns	rates		exemptions		1
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	Input 1)		(automatic)	vary? (Y/N)	Vary? (Y/N)	vary? (Y/N)		Comments/footnotes
State sales tax	4.00		<u> </u>	C	ļ	Reg'd,		 	12	12		L		N	l
County sales (ax	2.00		v		l 	Reg'd,	N	Filed with st	ala calac ta	r ratura	N	N	N		For letco, only applies to sale of langible personal
Mecklenburg Public Transportation	0,50	 :-	 	l č		Reg'd.	N N	4	12	12	<u>N</u>	- N	N N	<u>N</u>	property, 100 Juris, Hed
	0.30		'	<u> </u>		nego,		 	14	0		<u> </u>		N	
City sales tax	\$0.25-\$2.50	 	N	- c	1-1	Silent		89	12	1,058	-	 -			
911 tax[wireline)		 			intra-state		'				ļ <u>-</u> -	<u>N</u>	<u>N</u>		per Commlax
911 (ax(wireless)	\$0.80	<u> </u>	N.	C	Intra-state	Silent		89	12	1,068	N	<u>N</u>	<u>N</u>	Y	per Commtax
State USF	n/a			 						\				l	
PUC Fee	varies	Υ	N .	В	intra-state	Silent		1_1_	4	4				N	Wireline & Long Distance
License Fee/lax				<u> </u>	<u> </u>		L	ļ		0		l			
Business Licenses	varies	N	Y	В			Υ	1,217	1	1,217	Y	ΥΥ	N	N	2
Franchise/ROW fees	3.22%	Υ	N	B	local	Silent		1	4	4				N	1
Gross Receipts				l			1			0		T			
Utilities and Municipalities	3%/6.5%	Business	N	С	local/Intra-state	Perm'd		1	12	12				N	<u> </u>
										1		1	·		
			† — — —	T	 				I	C		 	1	l	
Hearing Impaired Surcharge(wireline)	\$0.07	Ÿ	N	C	N/A, note 3	Silent	Ÿ	2	12	24	N	N	N	N	
		l	l	L		L		<u> </u>		0		L		L	
		1	S			L			·	0		1			

Q	R	5	T	U	V	w	x
		Telco	Telco		Main St.	Main St.	
Ì	i i	Locally	FMV based	Main St.	Locally	FMV based	
1	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
1	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Incli	
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	ments/footnotes:
Real Property	0.0086	C	C,I	0.0086	L	C,1,M	
Tang, Pers, Prop.	0.0086	Č	C,I	0.0086	L	C,I,M	
Inlang, Pers, Prop.							
l ————————————————————————————————————							

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Please list any general comments below that should be noted re: this state.

Revenue Tax Comments

- 1. Franchise Tax may or may not be passed thru to customer.
- 2. Business licenses, sometimes called Privilege licenses, vary on base depending on gross receipts or fiat fee. 1,217 is based upon number of cities and countles in NC
- 3. Hearing impaired Surcharge is applied on a per line basis, thus column F is irrelevant
- 4. 3% rate applies to local services. 6.5% rate applies to intra-state toil.

Property Tax Comments

- Wireline Cantral assessments derived from Cost and Income approaches.
 Local assessments derived primarily from Cost, however, Income and Market approaches can be used.
- 2. Wireless All assessments for wireless are done locally based on original cost with scheduled depreciation (not book).

State:	North Dako	<u> </u>	•												
Prepared by (name and	company):	U S WES	T, Paul Fort	ney											
Reviewed by (name and	company):	AirTe	ouch, John C	melak											
Α	В	С	D	E	F	G	н		J	ĸ	L_	M	N	0_	Р
		Tax apply to	Tax apply	Tax imp'd	Tax apply	If Bus tax, Proh'd, Reg'd,	If local tax,	# of Juris.	# oF	Total # of	if tocal tax,	if local tax,	If local tax,		
Fee/Tax Based on		Telephone Business?	Street Business?	on Bus. or Cust?	to Inter-, intra-state	Perm'd, or Silent re:	is it filed locally?	that apply	returns per year	annual returns	do tax rates	do tax bases	do tax exemptions	Vendor's Comp?	
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	Input I)	per juris.	1	vary? (Y/N)	vary? (Y/N)			Consments/footnotes
Sales & Use Tax - STATE	5.00%	V	Y	C	Intra-state	Req'd	N/A	1	12	12	N/A	N/A	N/A	Y	Vendor Comp % is 1.5%. Max is \$85.
Sales & Use Tax - County	1% (3)	<u> </u>	v	c	Infra-state	Reg'd	N	11	12	12	Y	N	N	V	Rate is 1% to 1% ACTUALLY NO TAX AT COUNTY LEVEL
Sales & UseTax - City	1.00%	Y	γ	С	Intra-state	Reg'd	N (2)	75	12	900 (2)	v	ν	V	γ	Rate Is 1% to 2%. 28 Cities allow a 3% to 5% vendor's compensation with some limits.
Gross Receipts -STATE	2.50%	<u> </u>	N	<u> </u>	Both	Silent	N/A	11	<u> </u>	<u> </u>	N/A	N/A	N/A	N/A	in lieu of property tax.
Occupation (1)	3.00%	Υ	N	В	Intra-state	Perm'd			12	12	N	N	N	Υ	Tax also applies to lodging industry.
911 Excise Tax (1)	1.00 per line	<u> </u>	N	C	Intra-State	Req'd	Υ	44	12	528	<u> </u>	N	N	1 <u> </u>	USWC files in 23, 3% compensation
Telephone Relay Svc	.04 per line	<u> </u>	N		Intra-State	Reg'd	N	ļ. <u></u> .	12	12	N	N N	N	Y	5% vendor compensation
	·	 		 	 	 	 	ļ					<u> </u>	<u> </u>	
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(I) NOT APPLICABLE TO WIRELESS
(I) LOCAL JURISDICTIONS REPORTED ON STATE RETURN, NOT SEPARATE PILINGS.
(J) ONLY ONE COUNTY HAS OPTED TO IMPOSE A TAX. TAX IS COLLECTED BY THE STATE.

Q	R	S	T	U	_ V	w	X
		Telco	Telco		Main St.	Main St.	
	,	Locally	FMV based	Main St.	Locally	FMV based	\$
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
	Effective	Admin'd	Cap'd Inc(1)	Effective	Admin'd	Cap'd Inc(I)	[
	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	er Mkt (M)	ments/footnotes:
Property Tax	NA						On telecom property no
Real Property	NA			2.25%	L	C, I, M	property tax is paid in
Tang. Pers. Prop.	NA			N/A	N/A	N/A	ND, gress receipts tax
Intang. Pers. Prop.	NA			N/A	N/A	N/A	paid in lies of property
							tax.

State:	Nebraska		-												
Prepared by (name an	d company):	US WEST, Paul Fortney	<u></u>												
Reviewed by (name a	nd company):	Sprint, Kendali Coyne													
A	В	СС	D	E	F	G	н		J	К	L	M	N	0	P
Fee/Tax Based on Revenue	Rale	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax imp'd on Bus. or Cust? (B OR C)	Tax apply to Inter-, intra-state or both?	If Bus tax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	If local tax, is it filed locally? (Y or N)	# of Juris. that apply (If state tax input 1)	# of returns per year per juris.	Total # of annual returns (automatic)	if local tax, do tax rales vary? (Y/N)	do tax bases	If local lax, do tax exemptions vary? (Y/N)		Comments/lootnotes
State sales tax	5.00%	Υ Υ	Y	Ċ	intra-state	Reg'd	N/A	1	12	12	N/A	N/A	N/A	Y	Venders comp 2 S% of 1st \$3000 and S% of remaining
Local sales tax	0-1.5%	Υ	Υ	C	Intra-state	Reg'd	N	97	12	1,164	Y	N	N	Y	
			ļ												Hate: The two terms above ore filed an
			 -						 			L			one return.
PUC Fee	N/A	N/A_	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NIA	N/A	N/A	N/A	N/A	L
License Fee/tax	\$25.00	<u> </u>	Υ	В	N/A	N/A	N/A	1	11	11	N/A	N/A	N/A	N	Weste Red, & Recycle
Gross Receipts	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	_ N/A	N/A	N	
Occupation	Varies)Y	N	В	Intra-state	Perm'd	Υ	49	Varies	588	Y	Υ	Υ	N	Fini Fee or 3 00 - 5 75%,

1,536 12 4

N/A N/A

N/A N/A N/A N/A N N

Q	R	3	T	U	v	W	x
	T	Telco	Telco		Main St.	Main St.	1
	1	Locally	FMV based	Main St.	Locally	FMV based	1
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
	Effective	Admin'd	Cap'd Inc(i)	Effective	Admin'd	Cap'd Incib	I
Property Tax	Rate	(L OR C)	or Mkt (M)	Rate	(LORC)		Comments/footnotes:
Real Property	2.11%	C	CJM	2.11%	L	C,I,M	Centrally assessed property
Tang, Pers. Prop.	2.11%	C	C,I,M	2.11%	L		value is based on business
Intang, Pers. Prop.	2.11%	C	C,I,M			1	value and locally assessed
	1					1	is based on real/pp asset value.
			T		1	 	1

N N intra-state Intra-state Intra-state

Reg'd Reg'd Reg'd Y N N/A

Please list any general comments below that should be noted re; this state.

.50-1.00 per line .05 per line 6.95%

911 Excise Tax Dual Party Relay State USF

_			
s	tat	a:	

New Hampshire

Prepared by (name and company):

Nextel Communications, Debra Panitch

Reviewed by (name and company): Bill Hickey, Bell Atlantic Mobile

Α	<u>B</u>	C	D	E	F	_G_	н		J	K	L	M	N	_ 0	Р
		Tax	Tax apply			if Bus tax, Proh'd.							_		
1		apply to	to Main	Tax Imp'd	Tax apply	Regid,	If local lax,	# of juris.	# of	Total # of	If local tax,	If local tax,	If local tax,		
Fee/Tax]	Telephone	Street	on Bus.	to inter-,	Allow'd, or	is it filed	that apply	returns	annual	do lax	do lax	do tax	Vendor's] !
Based on	1 '	Business?	Business?	or Cust?	intra-state	Silent re:	locally?	(if state tax	per year	relums	rates	bases	exemptions	Comp?	1
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	input 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)	Comments/footnotes
911 tax	\$0.42	Y (4)	N	C	n/a	Α	n/a	1	12	12	n/a	n/a	n/a	N	
	assessed	Υ	N	В	n/a	P	п/а	1	1	1	n/a	n/a	n/a	N	
Franchise fees	max \$2,000	Y	Υ	В	n/a	S	n/a	1		11	n/a	n/a	n/a	N	
Communications Tax	5.50%	Υ	N (1) (3)	В	both	Α	n/a	1	12	12	n/a	n/a	n/a	N	
(1)										0					
					L					0					
										0		· · · · · · · · · · · · · · · · · · ·			
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Q	R		r	U	v	w	X
		Telco	Telco		Main St.	Main St.	
	1 1	Locally	FMV based	Main St.	Locally	FMV based	
i	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
Property	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd inc(i)	}
Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property (2)	2.80%	١	M	2.80%	L	С	
Tang. Pers. Prop.	n/a	n/a	r√a	n/a	n/a	n/a	
Intang, Pers. Prop.	n/a	n/a	n/a	n/a	n/a	n/a	
						L	
					L	<u> </u>	<u> </u>

Please list any general comments below that should be noted re: this state.

No sales tax on retail sales in N.H. (phones or other personal property)
 Structures, pokes, towers, and conduits used in the transmission of telecommunication are subject to real property tax.
 The first \$12 of the monthly gross charge for residential customers is exempt.
 The 911 surcharge may not be imposed on more than 25 lines per customer billing account.

State:	New Jersey														
Prepared by (name a	nd company):	Deborah Bie	rbaum, AT8	т										
Reviewed by (name	and company	<u>/):</u>	Debra Panito	h, Nextel											
Α _	В	С	D	_ E	F	G	н	1	j	к	L	м	N	_ 0	P
Fee/Tax Based on		Tax apply to Telephone Business?		Tax Imp'd on Bus. or Cust?		If Bus tax, Proh'd, Req'd, Perm'd, or	If local tax, is it filed locally?	# of jurls. that apply (if state tax		Total # of annual returns	If local tax, do tax rates	if local tax, do tax bases	If local tax, do tax exemptions	Vendor's Comp?	
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)		Pass Thru?		input 1)			vary? (Y/N)		vary? (Y/N)		Comments/footnotes
State sales tax	6.00%	Υ _	Y	C	both			1	12					N	
PUC Fee	0.25%	Υ	N	В	both	Silent re:		1	12	12					
	<u> </u>									0					
										0					
	<u> </u>				l				l	0					
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Q	R	S	T	U	V	W	
[Telco	Telco		Main St.	Main St.	
	1	Locally	FMV based	Main St.	Locally	FMV based	Í
}	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)
Į	Effective	Admin'd	Cap'd Inc(l)	Effective	Admin'd	Cap'd inc(l	
Property Tax	Rate	(LORC)	or Mkt (M)	Rate*	(LORC)	or Mkt (M)	Comments/footnotes:
							only on 51% market
Tang. Pers. Prop.	2.80%	Locally	m	0.00%			local teleco co.
Real Property	2-4%	locally	m	2-4%	L		
					L	l	

..

State:	New Mexico														
Prepared by (name and	company):		Erwin L. Wil	son, GTE											
Reviewed by (name and	l company):		John Cmela	k, AirTouch				-							
A	В	С	D	E	F	G	н		J	К	L	м	N	0	P
		Tax apply to	Tax apply to Main	Tax Imp'd	Tax apply	If Bus tax, Proh'd, Req'd,	If local tax,	# of juris.	# of	Total # of	If local tax,	If local tax,	If local tax,		
Fee/Tax	[Telephone	Street	on Bus.	to Inter-	Perm'd, or	Is It filed	that apply	returns	annual	do tax	do tax	do tax	Vendor's	
Based on Revenue	Rate	Business? (Y or N)	Business? (Y or N)	or Cust? (B OR C)	Intra-state or both?	Silent re: Pass Thru?	locally? (Y or N)	(If state tax input 1)	per year per Juris.	returns (automatic)	rates	bases	exemptions vary? (Y/N)	Comp? (Y/N)	Comments/footnotes
State sales tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	See Gross Receipts Tax
911 tax	0.51**		N	C	intra-state	Reg'd,	n/a	1	12	12	n/a	n/a	n/a	Y	(1)
PUC Fee	0.50%		N	8	Intra-state	silent	n/a	1	12	12	n/a	n/a	n/a	N	(2)
Franchise/ROW fees	varies**	Y	N	В	Intra-state	Reg'd,	Y	17	4	68	Y	Y	Y	N	<u> </u>
State Gross Receipts(3)	5.00%	Y	Y	В	Intra-state	Permitted	n/a	1	12	12	n/a	n/a	n/a	n/a	
County Gross Rec. Tax	up to .75%(7)	Υ	Y	<u>B</u>	Intra-state	Permitted	N	33			Y	N	N	N	County gross receipts tax are filed on the state return.
City Gross Rec. Tax	up to 1.25%	ν	Y	B	Intra-state	Permitted	N	123			Y	N_	N	N	City gross receipts tax are filed on the state return.
interstate Telecomm.	4.25%	Y	N	В	Interstate	Permitted	n/a	11	12	12	n/a	n/a	n/a	N	
Telecomm Relay Sur	0.33%	Y	N	C	Intra-state	Req'd,	n/a	1	12	12	n/a	n/a	n/a	N	
	L					ļ	<u> </u>	ļ		0	<u> </u>		ļ		
	ļ	L		<u> </u>	ļ	ļ	 	L		0					
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" Not applicable to wireless

- (1) The tax is per local exchange access line; \$.25 for \$11 emergency surcharge and \$.25 for network and database surcharge
- (2) Formally known as Public Utility Inspection Fee; fee is .50% of the utility gross receipts
- (3) Gross receipts tax is the equivalent of sales tax in New Mexico. There is not a separate sales tax.
- (4) FCC contributions for USF are assessed against telecommunication providers, which in turn either recover these contributions via rates or explicit surcharge fees.
- (5) Depend on how service providers recovers contributions
- (6) Telecommunications are subject to central assessment, however the company can make a one-time election for either a cost or an income valuation methodology. Wireless seem to prefer cost, Wireline income.
- (7) County gross receipts tax rate includes the emergency gross receipts tax rate.

Q	. R	. 5	T	U	V	W	X
	T	Telco	Telco		Main St.	Main St.	
	1	Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	Į.
	Effective	Admin'd	Cap'd Inc(i)	Effective	Admin'd	Cap'd Inc(I)	1
Property Tax (6)	Rate	(L OR C)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	0.95%	С	C	0.95%	L	C	
Tang. Pers. Prop.	0.95%	С	С	0.95%	L	C	
intang. Pers. Prop.	N/A	N/A	N/A	N/A	N/A	NA	

Y

State:	Nevada		•												
Prepared by (name and company): Michelle A. Thomas, SBC Communications Inc (210) 351-3920															
Reviewed by (name and compa	ny):	Gary Kueltzo	Ameritech					-							
Α	В	С	D	E	F	G	Н		J	K	L_	м	N	0	P
		Tax apply to	Tax apply to Main	Tax imp'd	Tax apply	If Bus tax, Proh'd, Reg'd,	If local tax.	# of luris.	# of	Total # of	If local tax,	If local tax	If local tax,		
Fee/Tax		Telephone	Street	on Bus.	lo inter-,	Perm'd, or	is it filed	that apply	relurns	annual	do lax	do lax	do lax	Vendor's	1
Based on	S	Business?	Business?	or Cust?	intra-state	Silent re:	locally?	(if state tax	per year	relurns	rates	bases	exemptions	Comp?	
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	inpul 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)	Comments/footnote
State sales tax	Varies (1)	Υ	Υ	В	n/a	Perm'd	N	11	12	12	Y	N	N		(1)
Local 911 tax	S0.25 / line	Υ	N	C	intra-state	n/a	Y	1	1	1	N	N	N		(5)
Slale TDD fee	\$0.08 per line	Υ	N	В	intra-state	Silent	N	1	4	4	n/a	n/a	n/a		(2)
PUC Fee (Mill Tax)	0.425%	ΥΥ	N	В	intra-state	Silent	N	1	4	4	n/a	n/a	n/a		(2), (7)
State License Fee	per employee	Υ	Y	В	n/a	Silent	N	1	4	4	N	N	n/a		(2)
Franchise/ROW fees	Varies	Υ	N	В	n/a	n/a	n/a	11	4	4	n/a	n/a	n/a		(3)
Gross Receipls Tax	Avg. 5% (6)	Υ	N	В	intra-state	Reg'd	Y	10	4	40	LΫ́	N.	N		(4), (6)
Flat Rale Business License	Varies	Υ	Y	В	n/a	Silent	Y	9	2	18	Y	Y	Y		1

Q	R	S		U	v	_w	X
Property Tax		Telco	Telco		Main St.	Main St.	
	ì	Locally	FMV based	Main St.	Locally	FMV based	
l	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
I	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(i)	
	Rate	(L OR C)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property			RECON-			ASSESSED	Jur multiple Cities = C
Tang. Pers, Prop.			CILIATION			ON	Jur single City = L
Intang. Pers. Prop.			BETWEEN			COST	L = regardless of #
	I		COST &			VALUE	of counties
Real/Personal Prop.	1.100%	C&L	INCOME (6)	1.100%	Locally	ONLY (9)	

Please list any general comments below that should be noted re: this state.

Ecoincles:
{1} Services are not taxable in NV. For wireless service providers, sales tax on phones sold combined with services is at the higher of phone cost or phone sales price.

...

- Services are not experience in NV. For wheless service providers, sales tax on phones soid combined with services is at the higher of p
 Not separately stated; included in rate base.
 Applicable to private property & USBLM; not state & local govt. Applies to wireline companies only.
 May be in lieu of flat rate business license tax.
 Tax is only imposed on local exchange and wireless companies to collect the tax as a flat fee and not on long distance companies.
 Tax is imposed on the first \$15 of intrastate revenue for wireless services.
 It is imposed on the first \$15 of intrastate revenue for wireless services.

- (6) Lax is imposed on the instance in invasible revenue for wheless services. \$15 limit does not apply for wheless carriers.
 (7) The mill tax may not apply for wheless carriers.
 (8) Effective July 1, 1999, the state of NV is prohibited from utilizing a Market Approach to value state assessed properties. Reconciliation between cost & capitalized income can only occur if the capitalized income value is less than cost.
 The net result is a value that can not exceed the cost approach.

 (9) Effective July 1, 1999, with the passage of SB 411 & SB 383, there now exists parity in valuation for both wire-line and wireless assets with main street businesses, in the state of NV.

New	York	

Prepared by (name and company):

Bill Hickey (Bell Atlantic Mobile)

Reviewed by (name and company):

Michelle Thomas, SBC Communications Inc.

A	B	С	D	E	F	G	н	t	J	K	L.	M	N	0	P	
		Tax	Tax apply			If Bus tax, Proh'd,				_						7
	1	apply to	to Main	Tax imp'd	Tax apply	Reg'd,	If local tax,	# of juris.	#of	Total # of	If local tax,	If local tax,	If local tax,			1
Fee/Tax	į.	Telephone	Street	on Bus.	to inter-,	Perm'd, or	is it filed	that apply	returns	annual	do tax	dotax	dotax	Vendor's		- [
Based on	ì	Business?	Business?	or Cust?	Intra-state	Silent re:	locally?	(if state tax	per year	returns	rates	hases	exemplions	Comp?		
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	input 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)	Comments/footnot	es
State and Local Sales Tax	4%-8.5%	Υ	Yes	Customer	Intra-state		N	85	12	12	Υ	N	N	Y		m
911 Tax	.35 per line	Υ	Ň	Customer			Y	62	12	744	N	N	N	Y		(2)
State USF	0.70%	Υ	N	Business	Intra-state	Р			12	12	Ĺ]				731
PUC Fee		Υ	N	Business					1	1						14)
Franchise/ROW Fees	N/A									0						-14
Gross Receipts - Sec 184	0.75%	Υ	N	Business	Gross Rev.	S			1	1					.375% eff. 7/1/00	(5)
Gross Receipts - Sec 186e	3.25%	Υ	N	Business	Both	S		1	1	1					2.5% eff. 1/1/00	12
Gross Receipts - Sec 183	See Note (4)	Υ	N	Business		S			1	11		I	1			(6)
MCTD Surcharge	See Note (5)	Υ	Υ	Business		S		I	1	11		I	l			냶
Local Utility Taxes	1% - 3%	Y	N	Business	intra-city	S	Ÿ	200	12	2,400	Y	N				181
School District Tax	2 1/2% - 3%	Υ	N	Customer	Intra-state		N	30	12	12	Y	N				-54

NOTES:

- (1) Vendor's Comp is equal to 1 1/2% of the state tax liability, NOT TO EXCEED \$100. Effective 9/1/98 the existing exemptions for machinery, equipment, tools, supplies, and other tangible personal property used directly and predominantly in connection with telecommunications central office equipment are specifically available to such items used in receiving, amplifying, processing, transmitting and retransmitting telephone or telegraph signals.
- (2) The fee for landline customers is not to exceed 75 lines and the fee is remitted to each county. For wireless customers the charge is .70 per line, filed with the State Police on a quarterly basis.
- There is a 2% collection fee allowed to both landline and wireless companies.
- (3) The Targeted Accessibility Fund (TAF) has been established to fund Lifeline, emergency services (E911), and Telecommunication Relay Service (TRS) for the hearing impaired. Wireless is not subject to the USF.
- (4) The fee is determined based on the PUC budget and allocated based upon intrastate revenue. The wireless industry is exempt.
- (5) There is an exclusion for 30% of intra-state revenues and 100% of inter-state and international revenues .
- (6) The tax under Sec. 183 is 1.5 mills per \$1 of net value of capital stock apportioned to state; or 38 mill for each 1% of dividends on which 6% or more was paid; or \$75, whichever is greater.
- (7) MCTD Surcharge is equal to 17% of the tax rates for Sec. 184, 186e & 183. The MCTD Surcharge that is imposed on the 186e liability shall be calculated as if the tax imposed under 186e is at the rate of 3.5% not 3.25%.
- (8) The rate for NYC=2.35%. The rate for Buffalo, Rochester and Yonkers = 3%. The rate for all other cities and villages is 1%. All cities except the city of Sherril Impose the tax.

Q	R		T	U	v	w	X
		Telco	Telco		Main St.	Main St.	
		Locally	FMV based	Main St.	Locally	FMV based	}
1	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	}
ŧ	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	į.
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	3.60%	Locally	M	3.60%	Locally	M	(9
Tang. Pers. Prop.	N/A					1	
Intang, Pers. Prop.	N/A						
			L				
				L	I		

(9) Rates are based on the class of property. The industry is currently faced with a statutory issue in which all lines, wires, poles, supports and inclosures for electrical conductors used in connection with the transmission or switching of electromagnetic voice, video and data are being assessed as real property. (Real Property Tax Law Section 102)

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State:	Ohlo
Prepared by (name and	company):_ Gary Kueltzo, Ameritech

Reviewed by (name and company): Dave Shanks & John Cmelak, AirTouch

Α	8	С	D	<u> </u>	F	G	н		J	К	<u> </u>	М	N	0	P
	1	Ì	}]	Ì	If Bus tax.									
	İ	1	ļ		1	Proh'd.		<u>'</u>							
	{	Tax apply	Tax apply			Reg'd.		# of Juris.							
	[lo	to Main	Tax Imp'd	Tax apply	Perm'd or	if local tax,	That apply	# of	Total # of	1		If local lax do	[
	1	Telephone	Street	on Bus. Or	to Inter-,	Silent re:	is it filed	(if state	returns	annual	If local lax, do	If local tax, do	tax	i	
Fee/Tax Based on	}	Business	Business	Cust (B or	Intra-stale	Pass	locally? (Y	tax Input	per year	returns	tax rates vary?	tax basis vary?	exemptions	Vendor's	
Revenue	Rate	(Y or N)	(Y or N)	(C)	or both	Thru?	Or N)	1)	per jurs.	(aulomatic)	(Y or N)	(Y or N)	vary (Y or N)	Comp? (Y or N)	Comments/loolnotes:
State Sales Tax	5%	Y	<u>Y</u>	<u></u>	Inter	N/A	N	11	12	12	Y	N	N	Y	Applies to IXC surcharge only
State Sales Tax -	}	i	1	}	`	ŀ	\	88 - See	1	}	\	\	ł		
wireless	7%	Y_	Y	C	Both	N/A	N	note a.	12	12	ΥΥ	N	N	Υ	<u></u>
	ì	ì	1]]]	ì	1	ì	Ì	1	Ì	1	Ì	Cost of PUC allocated - also applies
PUC Fee	N/A	Υ	N	8	Intra	Proh'd	N/A	1	1	1	N/A	N/A	N/A	N	to wireless
Grace Pagaints	4 75%	1 4	l N	l a	Intra	Prob'd	N/A	1 1	1 1	1 1	N/A	N/A	l N/A	4 N	M/A for wireless

Please List any general comments below that should be noted re: this state.

Wireless Notes:

a. Ohio sales tax can vary on a county level, but all county information is reported on a single monthly return filed centrally with the state.

Q	R	S	T	U	٧	W	x
			Telco			Main St.	
	1		FMV			FMV	
1		Telco	based on	•	Main St.	based on	
[Locally Vs.	Cost (C)	Main	Locally	Cost (C)	[
]	Telco	Centr.	Cap'd Inc	Business	Vs. Centr.	Cap'd Inc	
S	Effective	Admin'd (L	(I) or Mkt	Effective	Admin'd (L	(I) or Mkt	
Property Tax	Rate	or C)	(M)	Rate	or C)	(M)	Comments/footnotes:
Real Property		L	(M)		L	(M)	Eff. Rate based upon % of Gross
	1.86%			0.93%			Book Cost
Tang. Pers. Prop.	 	c	C/(1) (4)			C/(1) (4)	Wireless Eff. Rate based upon %
rang. r o.o. r rep.	2.60%			1.30%			of Gross Book Cost
Intang. Pers. Prop.		N/A	N/A		N/A	N/A	
				<u> </u>	l		<u> </u>

- 1) In theory property appraisal practices require the consideration of all method's to determine FMV.
- 2) Real Property assessments are at 35% assessment ratio at local rates (appox. 7.15%.) TELCOs and main street are the same.
- 3) LECs are assessed at 88% of FMV for imbedded plant and 25% for new plant. Wireless, IXCs and main street are assessed at 25% at local rates (appox. 8.15%)
- 4) While the cost approach is used, FMV prevails and any acceptable method to achieve that can be used.
- 5) Effective rates given for Telco & Main Street are based upon Wireless gross book cost. This computed rate will be different for LEC's and will change for wireless and main street based upon the age of assets.

Prepared by (name and company):

Michelle A. Thomas, SBC Communications Inc (210) 351-3920

Reviewed by (name and company):

Gary Kueltzo, Amerilech

Α	B	C	D	E	F	G	н		1	K		M	N	0	P
Fee/Tax Based on		Tax apply to Telephone Business?	Tax apply to Main Street Business?	on Bus. or Cust?	Tax apply to inter-, intra-state	If Bus tax, Proh'd, Req'd, Perm'd, or Silent re:	if local tax, is it filed locally?	# of juris. that apply (If state tax	# of returns per year	Total # of annual returns	If local tax, do tax rales	If local lax, do lax bases	. If local tax, do tax exemptions	Vendor's Comp?	
Revenue	Rale	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru7	(Y or N)	Input 1)	per juris.	(automalic)	vary7 (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)	Comments/footnotes
State sales tax	4.50%	Υ	ΥΥ	C	bolh	n/a	N	in	12	12	ļ <u></u>	l	l	У	
County Sales Tax	Various	Y	Y	С	intra-state	n/a	N	1191	n/a	n/a	У	n	1	Y	
City Sales Tax	Various	Y	Y	С	Intra-state	n/a	N	1	n/a	F\7.	У	n	n	у	
E911 Fund	.50/tine/year	ΥΥ	N	В	per line	Proh'd		1	2	2	i	L		N	[2]
911 tex imposed by Cities or local governments	Varies 3-5% of local revenuem	Y	N	С	intra-state	n/a	Y		12		Υ	N	N	N	(3)
State USF	ASSES of retail revenue surcharged at .178ino	Y	N	В	Intra state	Permid		1	12	12				N	
PUC Fee	FUD Budget allocated enmaily to Telephone providers. Currently surcharged to customer at .87 per line(9)	Y	И	В	Revenue used to allocate set amount but essessment to not a set % of tavanue	Permid	N	1	4	4	n/a			N	
License Fee/lax	n/a									0	1	1			
Franchise/ROW lees	n/a									0					
Gross Receipts (1)	2.00%	t/3	na	na	na	na	na	221 cities	na	na	na	na	na	na	(1) (4)
Okie. Telecommunication Technology Training Fund	.75/line/yea _{rm}	Y	8	В	per line	Proh'd		1	4	4				И	(5)
Hearing Impaired	.05/per line/month(s)	Y	N	C	Flat rate	Reg'd		. 1	12	12					(6)
Hearing Impaired Relay Surcharge	Adjusted accountly to postered for the developed for polay one mayor! parehapped to Addino[0]	Y	N	С	Flat rate	Redd		1	12	12					(7)
			1						1	0		1	1		1

Q	R	\$		U	V	W	x
Property Tax		Telco	Telco		Main St	Main St.	
(8)		Localty	FMV based	Main St.	Locally	FMV based]
l '' l	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	[
1 1	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	ſ
ll	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	1,085%	C	CJM	0.63%	L	C	
Tang. Pers. Prop.	1,065%	C	CJM	0.63%		C	
Intang. Pers. Prop.							

Please list any general comments below that should be noted re: this state.

Enginoles:

- (1) Gross receipts in Oklahome are voluntary payments and are not passed on to the customers.
 (2) Blannual payments to State Fund. Established by H81815 and paid by Companies to help fund E011 equip for entities that can't afford otherwise. No pass through or recovery allowed.
 (3) Cities or local governments are allowed by state law to pass ordinances to charge percent of local revenue to cover cost of providing E011 service. Pass through like sales tax

- (4) 221 cities receive payments
 (5) Quarterty payments to State Fund. Established by HB1815 and paid by Companies to help fund Teacher Technology Training E No pass through or recovery allowed.
 (6) Paid to Okla. Telephone Association who is administrator of contractor with Relay service provider
- (8) Assessment Ratto for Public Service is 22.85%, while Cable TV and Retail Merchants assessment ratio is 11-15%.

 (9) OK 911 fees do not apply to wireless.
- OK City sales taxes and county sales taxes if of returns for wireless would be zero. All wireless sales taxes are reported on the state sales tax return.
- OK PUC Fee does not apply to wireless.

- OK Put C red content of put of wiveless.

 Okla. Telecommunication Technology Training Fund does not apply to wireless.

 OK Hearing Impaired does not apply to wireless.

 OK Hearing Impaired Relay Surcharge does not apply to wireless.

 Telco property values based upon business value, local assessments based upon asset value.

State:	Oregon		•												
Prepared by (name an	d company):	Kendall Coy	ne - Sprint			- <u>-</u> -									
Reviewed by (name an	d company):	Paul Fortney	- USWest	· · · · · · · · · · · · · · · · · · ·											
Α	В	с	D	E	F	G	н	1	J	К	L	M	N	O	P
Fee/Tax		Tax apply to Telephone	Tax apply to Main Street	Tax imp'd on Bus.	Tax apply to Inter-	If Bus tax, Proh'd, Reg'd, Perm'd, or	if local tax, is it filed	# of juris. that apply	# of returns	Total # of annual	do lax	dotax	If local tax, do tax	Vendor's	
Based on Revenue	Rate	Business? (Y or N)	Business? (Y or N)	or Cust? (B OR C)	intra-state or both?	Silent re: Pass Thru?	locally? (Y or N)	(If state tax input 1)	per year per juris.	returns (automatic)	rates vary? (Y/N)		exemptions vary? (Y/N)		Comments/footnates
911 Tax (1)	\$.75 per line per month	Υ	N	С	intra-state	NA	NA NA	1	12	12		NA	NA	N	
Deaf Tax (2)	\$.10 per line per month	Υ	N	С	intra-state	NA	NA	1	12	12	NA	NA	NA	N	
PUC Tax	0.25%	Υ	N	В	Intra-state	Proh'd,	NA_	1	1	1	NA	NA	NA	N	
	3 000/ 7 000/				1-1				40						

Q	R	S	T	U	V	w	x
		Telco	Telco		Main St.	Main St.	
1	1	Locally	FMV based	Main St.	Locally	FMV based	·
Į.	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
	Effective	Admin'd	Cap'd Inc(i)	Effective	Admin'd	Cap'd Inc(I)]
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	1.30%	C	CIM	1.30%	Locally	CIM	Local assessors cap rental Income
Tang. Pers. Prop.	1.30%	С	CIM	1.30%	Locally	С	
Intang, Pers. Prop.	1.30%	C	CIM	1.30%	Locally	С	
in effect, main street is	not taxed on intangibles at t	he local level			T		
	1				1	1	

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^{(1) \$0.75} per month per access line for intrastate dial tone line and wholss network access.
(2) \$0.10 per month per access line (including wholess network access) is used to fund telecommunication access to low income customers and deaf, hearing, and/or speech impaired customers on intrastate dial tone line.

State:	Pennsylvania														
Prepared by (name and	t company):	Bitt Hickey - I	Bell Atlantic N	lobile											
Reviewed by (name an	d company):	Kendali Coyn	- Sprint												
A	8	С	D	E	F	G	. н	!	J	. к_	L	м	N_	0	Р
Fee/Tax Based on Revenue	Rate	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax imp'd on Bus. or Cust? (B OR C)	Tax apply to inter-, intra-state or both?	if Bus tax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	If local tax, is it filed locally? (Y or N)	# of juris. that apply (if state tax input 1)	# of returns per year per juris.	Total # of annual returns (automatic)	if focal tax, do tax rales vary? (Y/N)	do tax	If local tax, do tax exemptions vary? (Y/N)	Vendor's Comp? (Y/N)	Comments/footnotes
State sales tax	6.00%	Y	Y	C	Both			1	12	12	1			0.01	1% tax for Philip & Allegeny
Local sales tax	1.00%	Ý	Y	С	Both		N	2			N_	N	N.		County. Residential Exemption for wireline customers
911 lax	.14 to 1.50	Y	N	C C	N/A		Ψ	67	12	804	Y	N		N	Currently not applicable to wireless
State USF										0					
PUC Fee	varies	Y	N	В	1	Silent	I	11	11	1	n/a	n/a	nia	N	Administrative fees allocated
License Fee/tax	.15% to .5%	Y	Y	В	Both	Silent	Y	approx. 100	12	120	Y	Y	N	N	Wireline subject to GRT is exempt from BPOL Tax
Franchise/ROW fees	(1)						I			0				1	
Gross Receipts	5.00%	Y	N	B	intra	Perm'd	N/A	1	11	1	n/a	n/a	n/a	N	Both Residential and Business subject to GRT.
TRS	.12/.06	Υ	N	С	N/A				1	1	N	N		N	.12 Business .08 Residential Not applicable to Wireless
	ļ					ļ	ļ	<u> </u>		 			 		
}	 	}		<u> </u>	 	} -	 	<u> </u>	 	 	 -	 	 	 	

Telco FMV based on Cost (C) Cap'd Inc(i) or Mkt (M) W Main St. FMV based S Telco Locally Vs. Centr. Main St. Business Locally on Cost (C) Cap'd Inc(i) Telco Vs. Centr. Effective Admin'd Effective Admin'd (L OR C) Property Tax
Real Property
Tang. Pers. Prop.
Intang. Pers. Prop. or Mkt (M) Comments/footnotes: Rate (L OR C) Rate 3,10% N/A N/A 3,00% Locally

V Main St.

Please list any general comments below that should be noted re: this state.

⁽¹⁾ Statute allows for the recovery of costs.

State:	Rhode Island	<u> </u>													
Prepared by (name and	company):	Nextel Comm	nunications, De	ebra Panitch											
Reviewed by (name and	company):	BIII Hickey, B	ell Atlantic Mo	bile											
A	В	С	D	E	F	G_	н		J	К	L	М	N	0	P
		Tax apply to	Tax apply to Main	Tax Imp'd	Tax apply	If Bus tax, Proh'd, Req'd,	If local tax,	# of Juris.	# of	Total # of	If local tax,	If local tax,	If local lax,		
Fee/Tax	[Telephone	Street	on Bus.	to inter-,	Allow'd, or	is it filed	that apply	returns	annual	do tax	do tax	do lax	Vendor's	Į
Based on	1	Business?	Business?	or Cust?	intra-state	Sitent re:	locally?	(if state tax	per year	relurns	rates	bases	exemplions	Comp?	İ
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	input 1)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	(Y/N)_	Comments/footnotes
State sales tax	7.00%	Υ	Υ	C	both		n/a	1	12	12	n/a	n/a	n/a	N	
911 tax	\$0.47	Y	N	C	n/a	R	n/a	1	4	4	n/a	n/a	n/a	N	
PUC Fee	assesed (2)	Υ	N	В	intra	P	n/a	1	1	1	n/a	n/a	n/a	N	I
Gross Receipts	5.00%	ΥΥ	N	В	both	P (1)	n/a	1	1	1	n/a	n/a	n/a	N	
TRS (Deal) surcharge	\$0.09	ΥΥ	N	С	n/a		n/a		12	12	n/a	n/a	n/a	N	
Franchise Tax	(3)	ΥΥ	Y	В	n/a	S	n/a	1	1	1	n/a	n/a	n/a	N	T
Franchise/ROW Fee	Up to 3%									0	l				1
										0					

Q	R	S.	T	U	V	w	x
		Telco	Telco		Main St.	Main St.	
į.	1	Locally	FMV based	Main St.	Locally	FMV based	Į.
İ	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
Property	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(i)	l
Tax	Rate _	(LORC)	or Mkt (M)	Rate	(L OR C)	or Mkt (M)	Comments/footnotes:
Real Property	3.00%	L		3.00%	L		
Tang. Pers. Prop.	3.00%	ပ	С	3.00%	L	С	
Intang, Pers, Prop.	n/a	n/a	n/a	n/a	n/a	n/a	
						[

- The interstate portion can be passed on to customers as a rate surcharge. If passed on, is subject to sales tax.
 The administrator determines the expenses of the utility division each year and apportions and assesses these expenses among the state's regulated utilities.
 \$2.50 for each \$10,000 of capital stock- minimum of \$250.

State:

Prepared by (name and company): Effott Thompson - BellSouth

Reviewed by (name and company): Jim Hidey

_A	8	С	D	E	F	G	Н	1	J	K	L	М	N.	0	Р
Fee/Tax Based on Revenue	Rato	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax Imp'd on Bus, or Cust? (B OR C)	Tax apply to inter-, intra-state or both?	If Bus tax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	If local tax, is it filed locally?	# of juris. that apply (if state tax input 1)	# of returns per year per juris.	annual returns	If local tax, do tax rates vary? (Y/N)	do lax bases	do tax exemptions	Vandor's Comp? (Y/N)	Comments/foolnoles
State sales tax	5.00%	Y	Y	В	LOCAL	A	N/A	1	12	12	N/A	N/A	N/A	Υ	See local sales tax
911 tax	\$1.50 Max	Υ	N	С	N/A	s	Y	39	12	468	Υ	N.	N	Y	Total number of jurisdictions obtained from Vertex.
PUC Fee	0.12%	Y	N	В	INTRA	s	N/A	1	111	1	NIA	N/A	N/A	N	Expenses of commission allocate to utilities based on intrastate gross receipts
License Feeltax	0.30%	γ	N	В	В	A	Υ	268	1	268	N	N	N	N	Figures based on potential Impact of recently enacted license fee provision
Franchise/ROW fees	1.5%	Y	N	8	LOCAL										Franchise fees will be phased out with implementation of recently enacted ilicense fee provision
Additional License	0.3% (1)	v	N	В	INTRA	8	N	۱ .		1	N/A	N/A	N/A	N	Section 12-19-110
Local Sales Tax	0%-2%	 		- B	LOCAL		N	 	-	- i -	 ~~~	N N	N N	T Y	See state sales tax.
Telephone Relay	\$0.10	 	Ň	c	LOCAL	8	N	1	12	12	Ň	Ň	T N	Ň	Total Carlo
Service Surcharge															
		-			-	 	 	}	 	 	 	 	 	 -	
													1		
	<u> </u>	<u> </u>	L	L	<u> </u>	L	<u> </u>	J	J	<u> </u>	<u> </u>	L	ــــــــــــــــــــــــــــــــــــــ	<u> </u>	<u> </u>

(1) Beginning in 2003, the license tax will go up to .75%.

a	R	8	T	U	V	w	x
Property Tax	Telco Effective Rate	Telco Locally Vs. Centr. Admin'd (L OR C)	Telco FMV based on Cost (C) Cap'd Inc(I) or Mkt (M)	Main St. Business Effective Rate	Main St. Locally Vs. Centr. Admin'd (L OR C)	Main St. FMV based on Cost (C) Cap'd inc(I) or Mkt (M)	(
Real Property	2.05%	C	C,I,M	2.05%	L	C,I,M	See Footnote 1
Tang. Pers. Prop.	2.95%	C	C,I,M	2.05%	L	С	See Footnote 1 and 2
Intang. Pers. Prop.	N/A	NA	N/A	N/A	N/A	N/A	I

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^{1.} Wireless - Wireless companies are centrally assessed using an assessment ratio of 10.5%.

^{2.} Intangibles are included in the valuation of Tangible Personal Property.

State:	South D	akota	-												
Prepared by (name and	company):	USWEST	r, Paul Fortn	ey		·. · · · · · · · · · · · · · · · · · ·									
Reviewed by (name and	company):	Stacey Sp	rinkle, Comm	Net Cellular	Inc.		·								
A	В	_с_	D	E	F	G	11	J	J_	к	l.	M	N	0	P
Fee/Tax		Tax apply to Telephone	Tax apply to Main Street	Tax imp'd on Bus,	Tax apply	If Bus tax, Proh'd, Req'd, Perm'd, or	If local tax,	# of juris. that apply	# of returns	Total # of	If local tax,	If local tax, do tax	If local tax, do tax	Vendor's	
Based on	ţ	Business?	Business?	or Cust?	intra-state	Silent re:	locally?	(if state tax	per year	returns	rates	bases	exemptions	Comp?	į.
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	Input I)	per juris.	(automatic)	vary? (Y/N)	vary? (Y/N)	vary? (Y/N)	•	Comments/footnotes
Sales & Use Tax	4.00%	Y	Y	В	fnira-state	Perm'd	N/A	1	12	12	N/A	N/A	N/A	И	City & State S&U Tax are filed
Sales & Use Tax - City	0 to 2%	V	Y	В	Intra-state	Perm'd	א	311	•		Y	<u> </u>	N	И	together. Only 190 cities Impose a salesduse tax
PUC Fee	0.15%	Y	N	В	Intra-state	Stlent	N/A				NIA	N/A	N/A	М	
911 Excise Tax	.75 per line	Y	N	C	N/A	Req'd	Ÿ	66	4	264	N	N	N	Y	1% vendor compensation
Telephone Relay Svc	.15 per line	Y	N	С	N/A	Reg'd	N	!			N/A	N/A	N/A	Y	1% or \$100.00 compensation

Q	R	S	Т	บ	v	W	Χ
		Telco	Telco		Main St.	Main St.	
	1	Locally	FMV based	Main St.	Locally	FMV based	j
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	1
	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(1)]
	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	ments/footnotes:
Property Tax							Centrally assessed property
Real Property	2.32%	C	C, I, M	2.32%	L	C, I, M	value is based on business
Tang. Pers. Prop.	2.32%	С	C, I, M	NA	NA NA	I	value and locally assessed
Intang. Pers. Prop.	2.32%	C	C, I, M	NA	NA.		is based on real estate value.

State:	Tennessee	
Prepared by (name and	d company):	Elilott Thompson - BellSouth
Reviewed by (name an	d company):	Pat Klemz, Citizens Utilities

A	В	С	D	<u>E</u>	F	G	Н		J	K	L	M	N	o	Р
		Tax	Tax apply	Tau imm'd	Tay analy	If Bus tax, Proh'd,	if local tay	# of hule	# of	Total # of	If local tax,	If local tay	If local tou		
Fee/Tax	Į.	apply to Telephone	to Main Street	Tax imp'd on Bus.	to inter-,	Req'd, Perm'd, or	if local tax, is it filed	# of juris. that apply	returns	annual	do tax	do tax	If local tax,	1/4-4-1-	
Based on		Business?		or Cust?	Intra-state	Silent re:	locally?	(if state tax	per year	returns	rates	bases	exemptions	Vendor's	ĺ
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)		Pass Thru?		Input 1)	per Juris.		vary? (Y/N)				la
KeAeune	Rate	(i or id)	(T OT N)	18 OK C)	Or BOULT	Pass tinur	(T OF N)	input i)	per juris.	(automatic)	Vary I (T/N)	Vary (((()	vary? (Y/N)	(Y/N)	Comments/footnotes
State sales tax	5.00%	Y	Y	c	В	A	N	0	0	0	N/A	N/A	N/A	γ	State level sales tax included on all returns. See local sales tax for total # of returns.
911 tax	\$2 Max	Y	N	С	N/A	s	Y	93	12	1,116	Y	N	N	Υ	Total number of jurisdictions obtained from Vertex.
	ļ	-	<u> </u>	- -		<u> </u>		ļi		 		l 		<u> </u>	
PUC Fee	0.15%	Υ	N	В	INTRA	<u>s</u>	N/A			 ' -	N/A	N/A	N/A	N.	
Memphis Franchise	5.00%	Y	N	В	INTRA	Ā	Y	1	4	4	N	N	N	N	
Maryville Franchise	0.50%	Y	N	В	LOCAL	A	Y	1	1	1	N	N	N	N	
Local Sales Tax	0%-2.75%	Y	Y	С	В	A	Y	313	12	3,756	Y	N	N	Ÿ	
										0					
										0	l				
										0					
		I								0	<u> </u>				
						L				0	L			l	
	L	<u></u>		L		<u> </u>	L	L		0	L	<u></u>	L	<u> </u>	

Q	R	S	T	U	V	w	X
		Telco	Telco		Main St.	Main St.	
	1	Locally	FMV based	Main St.	Locally	FMV based	}
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	į.
	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	İ
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	3.58%	С	C,I,M	1.95%	L	C,I,M	See Footnote 1.
Tang. Pers. Prop.	3.58%	С	C,I,M	1.95%	L	C	See Footnote 1.
Intang. Pers. Prop.	3.58%	С	C,I,M	N/A	N/A	N/A	
						,	

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^{1.} Wireless - Wireless companies are centrally assessed at an blended assessment ratio of 32%.

Prepared by (name and	I company):		Michelle Thor	mas (210) 351-	3920, SBC Co	mmunications,	Inc.								
Reviewed by (name an	d company):		Gary Kuellzo	Amerilech											
A	В		D	<u> </u>	F	G	н		J	к	<u> </u>	М	N	0	Р
Fee/Tax Based on Revenue	Rate	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax imp'd on Bus. or Cusl? (B OR C)	Tax apply to inter-, intra-state or both?	If Bus lax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	If local tax, is it filed locally? (Y or N)	# of Juris. that apply (if state tax Input 1)	# of returns per year per luris,	Total # of annual returns (automatic)	If local tax, do lax rales vary? (Y/N)	If local tax, do tax bases vary? (Y/N)	If local tax, do tax exemplions vary? (Y/N)	Vendor's Comp?	Comments/footnotes
State sales lax	6.25%	Y	Y	С	both (1)	n/a	n/a	1	12	12	n/a	n/a	n/a	Y	(1)
City sales lax	0.25% - 2%	Υ	Y	С	intra-state	n/a	N	384	n/a		Ÿ	N	Υ	Y	(2)
County sales tax	0.5% - 1%	Y	Y	C	intra-state	n/a	N	21	n/a		Υ	N	Υ	Y	(2)
MTA sales lax	0.25% - 1%	Υ	Y		intra-state	n/a	N	6	n/a	l	Y	N	Y	ΥΥ	{2}
CTD sales lax	0.25% - 1%	<u> </u>	Υ	C	Intra-state	n/a	N	2	n/a	<u> </u>	Y	N	Y	Υ	{2}
SPD sales tax	0.125% - 1%	Υ	Y	C	intra-state	n/a	N	8	n/a	<u> </u>	Y	N	Y	ΥΥ	{2}
911 lax - County	0.20%	Y	N.	C	both	n/a				0	N	N	N		
911 tax - City	\$0.00 - \$0.50	Υ	N	<u> </u>	Per Access line	n/a	L			I	Y	N	N		
Polson Control	0.30%	Υ	N I	C	intra-state	n/a	<u></u>		<u></u>	<u> </u>		l <u>-</u>			
State USF	0.79% - 4.25%	Υ	N .	<u>B</u>	bolh	A	l	1	12	12				N	
PUC Gross Recipt	0.1667%;7	Υ	N	ВВ	Intra-state	A		1	1	11				N	{3}
PUC Access Line	varies-apx .05(7)	Υ	N_	В	Per Access Nos	Р		1	1	11				N	
Right of Way Fees	0-12%{7}	Υ	N	B	Local only	A	Υ	550	4	2,200	ΥΥ	Y	N	N	

A (5)

both

Q	R	s	т	U	v	w	_ x
Property Tax		Telco	Telco		Main St.	Main St.	
, ,		Locally	FMV based	Main St.	Locally	FMV based	
{	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	ļ
	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(f)	ĺ
	Rale	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	1.053%	L	C&I	1.053%	L	*VARIOUS	
Tang. Pers. Prop.	1.053%	L	CAI	1.053%	L_	AS PER	
Intang, Pers. Prop.		N/A	N/A		N/A	SITUS"	

Gross Receipts Municipal

TIF Telecome

Intrastructure Fund

Please list any general comments below that should be noted re: this state.

(4)

1.25%

TEXAS

State:

- (1) Sales lax applies to Interstate calls which are both "originated and billed" within Texas.
 (2) State law limits the collection of local sales and use tax to no more than 2 percent for a total sales tax rate of 8 1/4 percent. Filed on state sales tax return.
- (3) Intrastate rates governed by PUC only
- (4) Same as ROW fees
- (5) Law permits pass-thru, however, Telcos prohibited from pass-thru because of rate restrictions.
- (6) Telco properly values are based upon business value, local assessments based on asset value.
- (7) TX 911 Wireless service fee is \$.50 per subscriber. This is a monthly filing per entity.
- TX 911 Equalization surcharge (.3%) / Polson Control Surcharge (.3%) is imposed on intrastate LD for wireless. This is a quarterly filing per entity.
- TX PUC Gross Recipt do not apply to wireless.
- TX PUC Access Line do not apply to wireless.
- TX Right of Way Fees do not apply to wireless.

(4)

(5)

State:	Ulan														
Prepared by (name and company)	:	Kendali Coy	ne - Sprint												
Reviewed by (name and company):	Paul Fortney	, USWest					•							
A	<u>B</u>	С	D	E	F_	G	н	1	j	. к	t	М	<u> </u>	0	P
Fee/Tax		Tax apply to Telephone	Tax apply to Main Street	Tax Imp'd on Bus.	Tax apply to inter-	if Bus lax, Proh'd, Reg'd, Perm'd, or	If local lax, is it filed	# of Juris. that apply	# of returns	Total # of annual	if local tax, do lax	do lax	do lax	Vendor's	
Based on Revenue	Rale	Business? (Y or N)	(Y or N)	or Cust? (B OR C)	intra-state or both?	Silent re: Pass Thru?	locally? (Y or N)	(if state tax input 1)	per year per juris.	returns (automatic)	rates vary? (Y/N)		exemptions vary? (Y/N)		Comments/footnotes
State Sales Tax	4.75%		Y	C	Intra-state	Req'd	NA	1	12	12	NA	NA NA	NA NA		Vendor comp of 1.5%
Local Sales Tax USF Surcharge	0.250-3%		<u>Y</u>	<u>С</u> В	Intra-state	Reg'd	NA NA	290	12 (5) 12	12	NA NA	NA NA	NA NA	<u>Y</u>	Vendor comp of 1%
DEAF Surcharge (TDD)	\$.18 per line per month		N	C	intra-state	Y	NA NA		12	12	NA NA	NA NA	NA NA	- N	
PUC Tax	0,30%	Y	N	В	Intra-state	NA .	NA	1	11	1	NA_	NA	NA	N	
911/Polson Control Surcharge (2)			N	<u>B</u>	Intra-state	1 <u>Y</u>	NA NA	1	12	12	NA NA	NA NA	NA NA	N	
911 Tax (3) City/County	\$.50-\$.53 per line	<u>Y</u>	N	<u>c</u>	Intra-state	<u> </u>	 	33	12	396		N	N	N	<u> </u>
Franchise/License/Agreement/ Utility	Capped @ 6%.	<u> </u>	N	В	intra-state	Perm'd	Υ	114	12	1,368	Υ	у	Y	N	23 cities impose fial fee instead of % of revenue.

Q	R	5	T	U	V	W	X
		Telco	Telco		Main St.	Main St.	Comments/footnates:
\	\	Locally	FMV based	Main St.	Locally	FMV based	!
1	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
i	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(i)	
Property Tax	Rale	(L OR C)	or Mkt (M)	Rate	(L OR C)	or Mkt (M)	
Real Property	1.1-1.2%	С	CIM	1.1-1.2%	Locally	CIM	
Tang. Pers. Prop.	1.1-1.2%	C	CIM	1.1-1.2%	Locally	C	
Intang. Pers. Prop. (4)	1.1-1,2%	С	CIM			NA	
			L		L	<u></u>	L

- (1) A fund is established to provide telecommunication services to deaf, hearing, or speech impaired individuals. This fund is supported by a surcharge, not to exceed \$0.25.
 (2) An emergency service telephone charge of \$0.07 per month is imposed on each radio communications access line (intrastate and Wireless) in order to pay the costs for the University of Utah Poison Control Center.
 (3) \$11 Tax may be wireless or wireline.
- (4) Intangibles are exempt by the Utah State Constitution. However, in practice intangibles are taxed at the state level. (5) A separate resort community sales tax return is required to be filed monthly with the state.

State:	Virginia		-												
Prepared by (name an	d company):		Bill Hickey-E	Bell Atlantic Mo	bile			-							
Reviewed by (name an	nd company):		Bonnie Boo	ne - GTE Servic	e Corp.			_							
	В	С	D	E	F	G	н		J	ĸ	L	м	N	0	Р
Fee/Tax Based on Revenue	Rate	Tax apply to Telephone Business? (Y or N)		Tax imp'd on Bus, or Cust? (B OR C)	Tax apply to inter-, intra-state or both?	If Bus Lax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	if local tax, is it filed locally? (Y or N)	If of Juris. that apply (if state fax input 1)		annual teturns	if local tax, do tax rates vary? (Y/N)	do tax bases	If local tax, do tax exemptions vary? (Y/N)	Vendor's Comp?	Comments/tootnotes
State/ Local sales tax		и	y	С	N/A	N/A	N		12	12	N	N	N	Υ	Applies to equipment sales, but not telecommunication services. Exemption available for tangible personal property (ISP and OSP) used directly in the rendition of public utility service.
911 tax	i.EC Files locally \$.25- \$3.00, Wireless file centrally \$.75 per line.	Y	N	_ с	N/A	N/A	γ	137	12	1,644	γ	N	N	Y	LECs file locally. Rates vary from \$0.26 to \$3.00. Wireless files centrally @ \$.75 per line. Companies can retain 3% of tax billed.
PUC Fee	0,11%		N	8	Intra-state	8	N/A	1	1	1	N/A	NIA	N/A	N	Applies to landilne and wireless.
License Fee/Lex	<=.5%	ν_	N	В_	intra-state	_8	Υ	220	_ 1	220	Υ	N	N	N	Main St. Business subject to ordinary Bus. License @ lower rate. Telephone subject to a special Business License tax. Several jurisdictions have higher grandfathered (since 1972) rates.
Franchise/ROW fees	\$,50 per switched access line (1)	٧	N	С	Per Line	R	Countles (95) filed with state on single quarterly return; cities and towns filed locally.	95	4		N	N	N	N	County fees are paid to the state and then distilluted by the state to the countles. Chies and Yown fees are paid directly to them. The fee is mandatory for all VA countles and the chies and towns are options The rale is set by the state on an annual basis from miliage studies produced annually by the VA telcos.
TRS Surcharge	\$.16/mp.	Y	N	С	Per Line	NIA	N	,	12	12	N/A	NIA	NIA	Y	VA Relay Center charge; applies to LECs only and not wireless. Lecs can retain 2% of surcharge billed.
Consumer Utility	Local Telecomm<=20 %, 1st \$15, Wireless<=10%, 1st \$30,	į	N	c	Local Service	R	Y	204	12	2,448	Y	N	Y	Varies	For local telecomm., <<20%, 1st \$15 for realdential. Several jurisdictions have higher grandfathered (since 1972) rates. There is n statutory maximum for Commercial rates. These are generally higher than residential and can vary for each locality. For wireless, <<10%, 1st \$30. Some jurisdictions allow Company to retain portion of tax billed to defray administrative costs.
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Property Tax	Telco Effective Rate	Telco Locally Vs. Centr. Admin'd (L OR C)	Telco FMV based on Cost (C) Cap'd inc(I) or Mkt (M)	Main St. Business Effective Rate	Main St. Locally Vs. Centr. Admin'd (L OR C)	Main St. FMV based on Cost (C) Cap'd inc(i) or Mkt (M)	
Real Property	Varies from .88% to .94%	с_	Cost	Same	L]	All Real & personal property of public service co's assessed @ real estate rate.
. 1	Varies from	c	Cost	See comments	L .		All Reaf & personal property of public service. cor's assessed @ real estate rate, Main Street Business assessed @ higher rate for tangible property rate. R should be noted that depreciation schedules are less favorable for Yolcos vs. Main Street businesses. Real and Personal except vehicles are billed real property rate.
Tang, Pers, Prop.	.88% to .94%	1					

Please list any general comments below that should be noted re: this state.

1) local jurisdictions that had a franchise in place as of 7/1/98 can continue charging the respective franchise fee which was generally a fee based on a percentage of receipts. I.e. Norfolk = 3%

State:	Vermont	
Prepared by (name and com	ipany):	Patricia Kiemz - Citizens Telecom
Reviewed by (name and con	npany):	Bill Hickey - Beil Atlantic Mobile

Α	В	C	_ D	E	F	G	H	1	_ J	ĸ	L	M	N	0	P
Fee/Tax Based on Revenue	Rate	Tax apply to Telephone Business? {Y or N}	Tax apply to Main Street Business? (Y or N)	Tax imp'd on Bus, or Cust? (B OR C)	Tax apply to inter-, intra-state or both?	If Bus tax, Proh'd, Reg'd, Perm'd, or Silent re: Pass Thru?	If local tax, is it filed locally? {Y or N}	# of juris. that apply (If state tax input 1)	# of returns per year per juris,	Total # of annual returns (automatic)	if local tax, do tax rales vary? (Y/N)	If local tax, do tax bases vary? (Y/N)	If local tax, do tax exemptions vary? (Y/N)	Vendor's Comp? (Y/N)	Comments/footnates
State sales tax (Telecom)	4,36%	у	N	c	both			1	12	12	n/a_	n/a	n/a	N	Max tax of \$10,000 on Telecom
State sales tax (Equipment)	5% - 8%	Y	Υ	С	n/a		Y	2	12	24	N	N	N	N	(1)
911 tax	n/a				·					0					
State USF	0.95%	у	n	С	Both			1	12	12	n/a	n/a	n/a		
PUC Fee	.5% or \$500	у	n	b	Gross Operating Revenue	Proh'd,		1	1	1					PUC Fee-Is the greater of the rate or \$500
License Feeftax	L				<u> </u>										
Franchise/ROW fees					<u> </u>					0	! _	<u> </u>			
					<u> </u>	<u></u>					L				
	<u> </u>		<u> </u>		<u> </u>										1
			L		<u> </u>					L	L				
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	1		l		<u> </u>			L	l			<u> </u>			
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					L										
			L					I			I	I			

Q	R	s	T	U	v	w	X
		Telco	Telco		Main St.	Main St.	
ì	1	Locally	FMV based	Main St.	Locally	FMV based	}
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	ľ
	Effective	Admin'd	Cap'd Inc(t)	Effective	Admin'd	Cap'd Inc(I)	1
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	2.37%	Locally	cost	1.00%	Locally	cost	rates vary by Juris. Same
Tang. Pers, Prop.	2.37%	Central (2)	cost	1.00%	Locally	cost	for telecom or main
Intang, Pers. Prop.							street.

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⁽¹⁾ Currently the local 1% tax is only imposed by the town of Manchester.
(2) Companies owning or operating a telephone line or business must pay a tax equal to 2.37% of the NBV of their personal property. However, if their gross operating revenues within the state from the preceding taxable year are less than \$50 million, then they are subject to an alternative tax under Title 32 Section 8522. Main street businesses file locally and some towns in Vermont no longer impose a tax on tangible personal property at the local level, or are currently phasing it out.

State:	Washington	<u> </u>	-												
Prepared by (name and	company):	US WES	T, Paul Forts	iey		· · · · · · · · · · · · · · · · · · ·									
Reviewed by (name and	company):	AirT	ouch, John C	melak											
	В	с_	D	E	F	G	11			к	L_	M	N	0	Р
		Tax apply to	Tax apply to Main	Tax imp'd	Tax apply	If Bus fax, Proh'd, Req'd,	If local tax,	# of juris.	# of	Total # of	if local tax,	If local tax,	If local tax,		
Fee/Tax	\	Telephone	Street	on Bus.	to Inter-,	Perm'd, or	is it filed	that apply	relurns	annual	do tax	do tax	do tax	Vendor's	1
Based on	ł	Business?	Business?	or Cust?	Intra-state	Silent re:	locally?	(if state tax	per year	returns	rales	bases	exemptions	Comp?	j
Revenue	Rate	(Y or N)	(Y or N)	(B OR C)	or both?	Pass Thru?	(Y or N)	Input I)	per Juris.		vary? (Y/N)		vary? (Y/N)		Comments/footnotes
Salve Tex - STATE	6.56%	<u> </u>	Y	C	Both	N/A	N/A		12	12	N/A	N/A	N/A	N	Residential wireline is exempt from sales tax.
Sales Tox - RTA	0.04%	١,		c	Both	N/A	N/A		1,2	1 11	N/A	N/A	N/A	N	Regional Transit Authority. There are multiple RTA Jurisdictions but all are filed on the Combined Excise Tox Return.
Sales Tox - Local	2.10%	t v	 		Both	N/A		325	- :-	1 11	t — ' v —	N N	- N		See attached rate schedule
3461 101 122 2	 	 	 	 		 	 				 		————		
B&O State	0.471%	<u> </u>	<u></u>		Both	Perm'd	N/A	<u>'</u>	- 12	12	N/A	N/A	N/A	N	.471% retail pate, .1829% service rate, .506 wholesale rate.
PUC Fee	8.28%	Y	N	-	Both	Proh'd,	N/A				N/A	N/A	N/A	N	Not applied to wireless
License Feelton	Varies	Y	γ		N/A	Verles, most Perm'd	Y	69	!	67	Y	V	N/A	N/A	Can be flat fee, employee, incilon, gross revenue, based. Majority are flat feer. This does not represent the one time fee only the renewals.
Gress Receipts	5.00%	v	v	В	Both	Perm'd	Y	<u>. </u>	4		N/A	N/A	N/A	N/A	Lummi Indian Reservation, Poss thru tox subject to tox.
8&O Local	0.215%	v	ν		Beth	SHent re:	ν	117	Varies	468	v	ν	ν	N N	Most of our B&O tazes, other than telecomm occupation, are quarterly up to 282 jurisledictions possible, not all impose
B&O Local (telecomm)	6.383%	Y	и		intra-	Perm'd(1)	Y	202 passible(2)	Varies, mostly	L	v	Y	И	N	Due to compounding, the effective rate of the statutory rate of 6% is 6.383%.
911 Ereise Tax	.07 per line	Y	N	8	intra-state(?)	N/A	Y		12	12	N/A	N/A	N/A	N	
911 Exclos Tox-Cuty	.50/wireline;.75/ wireless	ν	М			Reg'd,	Y	40	12	480	v	М	N	N	King County rate to less, at .35 per line. Cellular emitomer cap at .25 per line.
Telephone Relay See	.15 per line	Y	N		intra-state	N/A	Y		12	12	N/A	N/A	N/A	N	Not applied to mireless
Telephone Assist. Plum	.13 per line	Υ	N	В	intro-state	N/A	Ŷ		12	112	N/A	N/A	N/A	N	Not applied to wireless

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T	" "	Telco	Telco		Main St.	Main St.	
	i	Locally	FMV based	Main St.	Locally	FMV based	1
1	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
	Effective	Admin'd	Cap'd Inc(1)	Effective	Admin'd	Cap'd Inc(I)	l
'	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Property Tax							
Real Property	1.36%	C	C, I, M	1.36%	L	C,I,M	Centrally assessed property
Tang. Pers. Prop.	1.36%	C	C, I, M	1.36%	L	C,I,M	value is based on business
Intang, Pers. Prop.			N/A			N/A	value and locally assessed
	1						is based on real/pp asset value.

Please list any general comments below that should be noted re: this state.

See WAC 458-20-245 for definitions of "competitive telephone servce" and "network telephone service". These create different results from most states. For example, no retall sales tax is imposed on residential "network telephone service". Residential, however, is not clearly defined. Application to wireless uncertain.

- (1) Language usually addresses if tax applies to itself if passed through. Many larger cities do apply it to itself so eff. rate is 6.383% (2) As of 1/1/99 there were 282 incoporated cities which could impose B&O or the telecomm occupation tax.

State:	Washington, DC														
Prepared by (name a	ind company):	Kendall Coyn	e - Sprint												
Reviewed by (name a	and company):	Chris Hillery -	Frontier												
A	В	с	D	E	F	G	н	J		K	L_L	м	N	0	P
Fee/Tax Based on Revenue State sales fax 911 fax Gross Receipts	Rale 5.75% \$.18 per line 10.00%	Tax apply to Telephone Business? (Y or N) Y(1) Y	Tax apply to Main Street Business? (Y or N) Y N	Tax imp'd on Bus. or Cust? (B OR C) C C	Tax apply to inler-, intra-state or both? intra-state intra-state both	If Bus lax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru? n/a Silent	If local tax, is it filed locally? (Y or N) n/a n/a n/a	# of juris. that apply (if state tax input 1) 1	# of returns per year per luris. 12 12 12	Total # of annual returns	If local tax, do lax rates vary? (Y/N) n/a n/a	If local lax, do lax bases	If local tax, do tax exemptions vary? (Y/N) n/a n/a n/a	Vendor's Comp?	Comments/faotnotes
			 		 	 -	 	 	- 	 	 -	 	l		
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L	<u>.i</u>	┸┈┈	! _	L	<u></u>	<u> 1</u>	<u> </u>	<u> </u>	L	<u> </u>	<u> </u>	<u> </u>	l	l	L

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Property Tax		Telco	Telco		Main St.	Main St.	
i ' '		Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	
Ì	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	1
	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Real Property	2.15%		C	2.15%	L L	C	
Tang. Pers. Prop.	3.40%	Ţ	C	3.40%	<u> </u>	Č	
Inlang, Pers, Prop.	0%	n/a	n/a	n/a	n/a	n/a	
			<u> </u>			<u> </u>	
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Please list any general comments below that should be noted re: this state.

<u>Footnotes:</u>
(1) Applies only to nonresidential customers

State:	Wisconsin														
Prepared by (name and con	npany):	AmeriTect	, Gary Kue	Ilzo											
Reviewed by (name and co	mpany):	Nextel Con	nmunication	s, Debra Par	nitch										
A	В	С	D	E	F	G	Н	<u> </u>	J	к	L	М	N	00	P
Fee/Tax Based on Revenue State Sales Tax	Rate 5%	Tax apply to Telephone Business (Y or N)	to Main Street	Tax Imp'd on Bus, Or		Silent re:	if local tax,	(if state	# of returns per year per jurs. 12	Total # of annual returns (automatic) 12	tax rates vary?	If local tax, do tax basis vary? (Y or N) N	exemptions	Vendor's Comp? (Y or N) Y	Comments/footnotes:
County sales tax (phone)	06%	Y	Υ	В	r/a	A	N/A	72	12	12	Y	N	N	Y	filed with state tax- on retail sales of phones only
	\$.07-\$.83	Y	N	В	n/a	Α	n/a	54	4	216	Y	N	N		Fees based on access lines
USF/PUC Fee	assessed	Υ	N	В	Intra	Р	N/A	1	1	1	N/A	N/A	N/A	N	Cost of PUC allocated
License Fee/GRT	5.77%	Y	N	В	Intra	Α	N/A	1	1	11	N/A	N/A	N/A	N	Phased out in 2000; properly lax base after 2000
Income/Franchise Tax	7.90%	Y	Υ	В	bolh	Р	n/a	1	1	1	n/a	n/a	n/a	N	
Franchise/ROW Fee	(1)	 		ļ	ļ			 							
	L	<u> </u>	L	L	L		L	L		L	1	l	<u> </u>	L	

¹⁾ Statute allows for the recovery of reasonable administrative costs.

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			Telco			Main St.	I
			FMV		ţ	FMV	ļ
		Telco	based on		Main St.	based on	
	[Locally Vs.	Cost (C)	Main	Locally	Cost (C)	į
	Telco	Centr.	Cap'd Inc	Business	Vs. Centr.	Cap'd Inc	
	Effective	Admin'd (L	(I) or Mkt	Effective	Admin'd (L	(I) or Mkt	
Property Tax	Rate	or C)	(M)	Rate	or C)	(M)	Comments/footnotes:
Real Property	2.2216% (2)	С	(1)	2.2216% (2)		(1)	TELCOs & main street are essentially taxed the same
lang. Pers. Prop.	2.2216%(2)	С	C ₍₃₎	2.2216% ⁽²⁾	L	Ç ^{p)}	TELCOs & main street are essentially taxed the same
ntang, Pers. Prop.		N/A	N/A		N/A	N/A	

¹⁾ In theory property appraisal practices require the consideration of all three method's of valuation to determine FMV.
2) These rates are the state @ 100% assessment ratio TELCOs & main street use the same local rates.
3) while the cost method is used, FMV of property is the determining factor and any acceptable method may be used.

State:	West Virginia						
Prepared by (name	and company): _	Patricia Kie	mz • Citizens	Telecom	·		
Reviewed by (name	and company):_		William Hick	ey (Bell Atlan	tic Mobile)		
A	8	С	D	E	F_	G	н

Α _		C	D	E	F	G	H		J	K	L	_ M	N	0	P
Fee/Tax Based on Revenue State sales tax	Rate 5.00%	Tax apply to Telephone Business? (Y or N)	Tax apply to Main Street Business? (Y or N)	Tax Imp'd on Bus. or Cust? (B OR C) C	Tax apply to inter-, intra-state or both?	if Bus tax, Proh'd, Req'd, Perm'd, or Silent re: Pass Thru?	if local tax, is it filed locally? (Y or N)	# of juris. that apply (if state tax input 1)	# of returns per year per Juris. 12	annual returns	do tax rates vary? (Y/N)	do tax bases	If local tax, do tax exemptions vary? (Y/N)	Vendor's Comp?	Comments/footnotes
911 tax State USF	LEC Rate .55 to 2.65/line; Wireless Rate = .94/line	у	n	c	Per Line			48	12	12	Yes	No	No	у	For LECs, local 911 applied at various rates per locality.
PUC Fee	0.32%	у	n	b	Intra-state	Silent		1	1	1	 	·	1	 	
License Fee/tax										0					Does not apply to wireless services
Franchise/ROW fees	N/A					}				0	1	1	ļ	}	Does not apply to wireless services
Gross Receipts	4.00%	у	n	c	both	Silent		1	1	1					Only applies to Non- Competitive services
Local Excise	<or 2%<="" =="" td=""><td>у</td><td>n</td><td>СС</td><td>Intra-state</td><td></td><td></td><td></td><td>l</td><td>0</td><td>у</td><td>n</td><td>п</td><td>n</td><td>noncomp. services</td></or>	у	n	СС	Intra-state				l	0	у	n	п	n	noncomp. services
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Q	R_	8	T	U	v	w	X
		Telco	Telco		Main St.	Main St.	
	1 1	Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	1
	Effective	Admin'd	Cap'd Inc(I)	Effective	Admin'd	Cap'd Inc(I)	
Property Tax	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
			cost+inc &		l	T	
Real Property	1.40%	C	Mkt	1-1.5%	Locally	market	
			cost+inc &		T		
Tang, Pers. Prop.	1.40%	C	Mkt	1-1.5%	Locally	cost	
Intang. Pers. Prop.	1.70%	С	cost & Mkt	0.00%			
				-			

Y
Please list any general comments below that should be noted re: this state.

Wyoming Prepare By: John Cmelak, Vodafone AirTouch Plc Review By: Pat Klemz, Cilizens Utilities

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		Tax Apply to	Tax Apply to Main Street	Tax Imposed	Inter-, Intra-	If biz lax, does law prohibit, require, allow or is it a silent	'	Total # of	Total # of			W1	If local tax, do		
	i	Business?	Business?	on Business or Customer?	(Inter, intra or	pass thru?	filed locality?	jurisdictions that apply lax	returns per year per		tax rates vary?			compensated for collecting tax/fee?	
Fee/Tax Based on Revenue	Rale	(Y or N)	(Y or N)	(B or C)	bolh)	(P, R, A or S)		(Enter 1 if state lax)		(formula)	(Y or N)	(Y or N)	(Y or N)	(Y or N)	Comments
Sales/Use	4.00%	Y	, v	' C	Intra	R	NA	(Circi 13 didio tar)	,,,,,,,,,,,,,,,	,,,,,,,,,,	NA	NA	N/A	1.2.17	Comments
	\$.07 per line (17	Y	Ň				NA			0	N/A	NA	N/A	- VM	
Local Sales/use	0.0% - 2.0%	Ÿ	Y	C	Intra	R	N	24	Note 3	Note 3	Y	N	N	N	
Universal Service Fund	2.00%	Y	N	В	fnira	A	N/A	1		0		1	1		
PUC Gross Receipts	.002373%	Υ	N	В	Intro	P	N/A	1		0					~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
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				L											
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		L	L	<u> </u>	L		L	L	<u> </u>	<u> </u>	<u> </u>	J	<u> </u>	L	

^{1 =} Currently \$.07 per line (state authorizes TRS up to \$.15 per line).

2 = 1.0% vendor's compensation (not capped).

3= Frequency of filing depends on volume of laxes collected.

		Telco	Telco		Main St.	Main St.	T
	1	Locally	FMV based	Main St.	Locally	FMV based	
	Telco	Vs. Centr.	on Cost (C)	Business	Vs. Centr.	on Cost (C)	1
	Effective	Admin'd	Cap'd Inc(l)	Effective	Admin'd	Cap'd Inc(1)	
	Rate	(LORC)	or Mkt (M)	Rate	(LORC)	or Mkt (M)	Comments/footnotes:
Property Tex							
Real Property	0.72%	C	C, M, I	0.59%	L	C, M, I	Centrally assessed property
Tang. Pers. Prop.	0.72%	C	C, M, I	0.59%	L	C, M, I	value is based on business
Inteng. Pers. Prop.	0.72%	C	C, M, I	N/A			value and locally assessed
							is based on real/pp asset value.